## In The Claims:

1. (Previously Presented) A magnetic memory device having a non-volatile magnetic section comprising:

a first interconnection;

a second interconnection crossing said first interconnection in a gradeseparated manner;

an interconnection layer separate from said first and second interconnections;

a tunnel magneto resistance element electrically insulated from said first interconnection and electrically connected to said second interconnection, the tunnel magneto resistance element including a tunnel barrier layer interposed between ferromagnetic materials within a region in which said first and said second interconnections cross;

a through hole through which said tunnel magneto resistance element is electrically connected with a connection in said interconnection layer, said through hole extending through said first interconnection and having an interior insulated from said first interconnection; and

an electrically conductive contact in said through hole interconnecting said interconnection layer and a side of said tunnel magneto resistance element which is opposite to a side to which said second interconnection is connected,

wherein,

said non-volatile magnetic section stores information by utilizing a change in resistance depending on whether spin directions of said ferromagnetic materials are parallel or antiparallel; and

interconnections are electrically conductive members.

- (Previously Presented) The magnetic memory device according to claim
  wherein said first interconnection comprises a plurality of interconnections.
- 3. (Original) The magnetic memory device according to claim 1, wherein said first interconnection includes a flux concentrator comprising a high permeability film provided at least on both sides of said first interconnection and on an surface which is opposite to the side that faces said tunnel magneto resistance element; at least one of said high permeability films on the side face of said first interconnection projects from said first interconnection toward said tunnel magneto resistance element; and said through hole extends through said first interconnection and said flux concentrator while being insulated from both said first interconnection and said flux concentrator.
- 4. (Original) The magnetic memory device according to claim 1, further comprising: a flux concentrator including a high permeability film provided between said first interconnection and said tunnel magneto resistance element, and on the side face of said tunnel magneto resistance element via an insulator film; and said through hole extends through said first interconnection and said flux concentrator while being insulated from both said first interconnection and said flux concentrator.
- 5. (Original) The magnetic memory device according to claim 1, further comprising: a first flux concentrator including a high permeability film provided at least on both sides of said first interconnection, and on an surface which is opposite to the side that faces said tunnel magneto resistance element; a second flux concentrator including a high permeability film provided between said first

interconnection and said tunnel magneto resistance element, and on the side face of said tunnel magneto resistance element via an insulator film; and said through hole extends through said first interconnection and said first and second flux concentrators while being insulated from said first interconnection and said first and second flux concentrators.

- 6. (Withdrawn) A method for manufacturing a magnetic memory device, comprising the steps of fabricating a first interconnection on a substrate having an insulated surface; forming an insulator film for covering said first interconnection; opening a through hole extending from said insulator film to an interconnection layer formed on said substrate, through said first interconnection; forming a side wall barrier film on a side wall of said through hole; forming a contact inside said through hole; forming a tunnel magneto resistance element electrically insulated from said first interconnection and connected to said contact, including a tunnel barrier layer interposed between ferromagnetic materials; and fabricating a second interconnection electrically connected to said tunnel magneto resistance element and crossing said first interconnection in a grade-separated manner with said tunnel magneto resistance element interposed therebetween.
- 7. (Withdrawn) The method for manufacturing a magnetic memory device according to claim 6, wherein said first interconnection is formed with a plurality of interconnections, and said through hole is provided between said plurality of first interconnections.
- 8. (Withdrawn) A method for manufacturing a magnetic memory device comprising the steps of: forming a high permeability film, a first interconnection layer and an insulator film in ascending order on a substrate having an insulated surface;

opening a through hole extending from said insulator film to an interconnection layer formed on said substrate through said first interconnection layer and said high permeability film; forming a side wall barrier film on a side wall of said through hole; forming a contact in said through hole; forming a dummy film on said insulator film; etching a multi-layered film ranging from said dummy film to said high permeability film into a shape of a first interconnection; forming a flux concentrator with said high permeability film and a high permeability side wall comprising a high permeability material, wherein said high permeability side wall is formed on a side wall of said multi-layered film formed into the shape of said first interconnection; removing said dummy film; forming a tunnel magneto resistance element configured with a tunnel barrier layer interposed between ferromagnetic materials and is connected to said contact; and forming a second interconnection that is electrically connected to said tunnel magneto resistance element and crossing said first interconnection in a grade-separated manner with said tunnel magneto resistance element interposed therebetween.

- 9. (Withdrawn) The method for manufacturing a magnetic memory device according to claim 8, wherein said first interconnection is formed with a plurality of interconnections, and said through hole is provided between said plurality of first interconnections.
- 10. (Withdrawn) A method for manufacturing a magnetic memory device comprising the steps of: forming a high permeability film, a first interconnection layer and a first insulator film in ascending order on a substrate having an insulated surface; opening a through hole extending from said first insulator film to an interconnection layer on said substrate through said first interconnection layer and said high permeability film; forming a side wall barrier film on a side wall of said

through hole; forming a contact in said through hole; etching a multi-layered film ranging from said first insulator film to said high permeability film into a shape of a first interconnection; forming a flux concentrator with said high permeability film and a first high permeability side wall comprising a high permeability material by forming said high permeability side wall on a side wall of a multi-layered structure formed into the shape of said first interconnection; forming a second insulator film that covers said first insulator film, said contact and said flux concentrator, and then planalizing said second insulator film, while making an end of said flux concentrator exposed; forming, on said first insulator film, a tunnel magneto resistance element configured with a tunnel barrier layer interposed between ferromagnetic materials and connected to said contact; forming a side wall barrier film on a side wall of said tunnel magneto resistance element; forming, on a side wall of said tunnel magneto resistance element through said side wall barrier film, a second high permeability side wall connected to said end of said flux concentrator; and forming a second interconnection electrically connected to said tunnel magneto resistance element and crossing said first interconnection in a grade-separated manner with said tunnel magneto resistance element interposed therebetween.

- 11. (Withdrawn) The method for manufacturing a magnetic memory device according to claim 10, wherein said first interconnection is formed with a plurality of interconnections, and said through hole is provided between said plurality of first interconnections.
- 12. (Withdrawn) A method for manufacturing a magnetic memory device comprising the steps of: forming a first interconnection on a substrate having an insulated surface; forming a first insulator film that covers said first interconnection; forming a high permeability film and a second insulator film in ascending order on

said first insulator film; opening a through hole extending from said second insulator film to an interconnection layer on said substrate through said high permeability film, said first insulator film and said first interconnection; forming a side wall barrier film on a side wall of said through hole; forming a contact in said through hole; forming, on said second insulator film, a tunnel magneto resistance element that is configured with a tunnel barrier layer interposed between ferromagnetic materials and connected to said contact; forming a side wall insulator film on a side wall of said tunnel magneto resistance element, while making said high permeability film exposed; forming a flux concentrator with said high permeability film and a high permeability side wall, said high permeability side wall formed on a side wall of said tunnel magneto resistance element connected to said high permeability film via said side-wall barrier film; and forming a second interconnection electrically connected to said tunnel magneto resistance element and crossing said first interconnection in a grade-separated manner with said tunnel magneto resistance element interposed therebetween.

- 13. (Withdrawn) The method for manufacturing a magnetic memory device according to claim 12, wherein said first interconnection is formed with a plurality of interconnections, and said through hole is provided between said plurality of first interconnections.
- 14. (Withdrawn) A method for manufacturing a magnetic memory device, comprising the steps of: forming a high permeability film, a first interconnection layer and a first insulator film in ascending order on a substrate having an insulated surface; etching a multi-layered film ranging from said first insulator film to said first high permeability film into a shape of a first interconnection; forming a first flux concentrator with said high permeability film and a first high permeability side wall

including a high permeability material, said high permeability side wall formed on a side wall including said multi-layered structure formed into the shape of said first interconnection, forming a second insulator film covering said first flux concentrator and said first insulator film; forming a second high permeability film and a third insulator film in ascending order on said second insulator film; opening a through hole extending from said third insulator film to an interconnection layer on said substrate through said second high permeability film, said second insulator film, said first insulator film, said first interconnection and said first flux concentrator; forming a side wall insulator film on a side wall of said through hole; forming a contact in said through hole; forming, on said third insulator film, a tunnel magneto resistance element having a tunnel barrier layer interposed between ferromagnetic materials and being connected to said contact; forming a side wall barrier film on a side wall of said tunnel magneto resistance element while making said second high permeability film exposed; forming a second flux concentrator with said second high permeability film and a second high permeability side wall by forming, on a side wall of said tunnel magneto resistance element through said side wall barrier film, said high permeability side walls connected to said second high permeability film; and forming a second interconnection electrically connected to said tunnel magneto resistance element and crossing said first interconnection in a grade-separated manner with said tunnel magneto resistance element interposed therebetween.

15. (Withdrawn) The method for manufacturing the magnetic memory device according to claim 14, wherein said first interconnection is formed with a plurality of interconnections, and said through hole is provided between said plurality of first interconnections.